--- 1/6th Pound - Series “C” - 255 x 15 mm. - scanned at 67% scale ---

The catalogue lists the 1/6th pound Series “C” strips as follows:

RP-1011 - **1/6** on 1/7th pound, LWE, *fine roulette*, with 4 mm. blue control numbers - 255 x 15 mm
RP-1012 - **1/6** on 1/7th pound, *imperforate*, with 4 mm. blue control numbers - **RP-1013** trimmed to 155 mm
RP-1013 - **1/6** on 1/7th pound, LWE, *imperforate*, with 4 mm. blue control numbers - 255 x 15 mm

RP-921 - 1/6th pound, *fine roulette*, with 4 mm. blue control numbers - 255x 15 mm
RP-1043 - RP-921 surcharged **3¢** / EXCISE / TAX by B. Houde for the Budget of June 1942
RP-1138 - RP-921 surcharged **3¢ / EXCISE TAX** and **1-18-E**, by Tuckett Tobacco for June 1942
RP-1086 - RP-921 mimeographed 1-10-D-3¢ by Macdonald Tobacco for the June 1942 Budget
RP-1067 - RP-921 surcharged **3¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget
RP-1202 - RP-921 surcharged **3¢ / EXCISE / TAX** by BABN for the June 1942 Budget

RP-1418 - RP-1202 re-surcharged **1-18-E 6c XX** by Tuckett Tobacco for the March 1943 Budget
RP-1613 - RP-1202 re-surcharged **6¢** plus three horizontal killer lines by BABN for March 1943

--- **RP-1013** - **1/6** on 1/7th pound, LWE, *imperforate* - with 4 mm. blue control numbers - 255 x 15 mm ---

When the wartime Budget of September 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound the bigger manufacturers, attempting to maintain an even price level on their brands, apparently abandoned the 1/7th pound size in favour of the larger 1/6th pound package - probably increasing the price.

BABN overprinted the *imperforate* 1/7th pound LWE strip **RP-920** in dark blue ink with a central 7½ mm. Roman **1/6** and a 2 mm. Gothic **1/6** fraction at each side, plus |||||| six vertical *killer bars* at the ends, as **RP-1013**. Since the original sheets had been prepared as **RP-920**, *the control numbers match the 1/7th pound sequence*.

A 155 mm *imperforate* version of this overprint (**RP-1013**) is listed in the catalogue as **RP-1012**, but judging by the control numbers on the illustrated strip this is a copy of the LWE **RP-1013**, either clipped by a philatelist for album mounting, or company shortened during the packaging process.

RP-1013 - **1/6** on 1/7th pound, *imperforate*, control **5902788** - scanned at 100% scale
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal - probably a clipped LWE strip

5902788 ★ RP-1013 **1/6** on 1/7th pound LWE (clipped), imperforate, roller coded **1-10-D**

RP-1013 - **1/6** on the 1/7th pound LWE strip, *imperforate*, control **5943925**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

5943925 ★ RP-1013 **1/6** on 1/7th pound, LWE, imperforate, roller coded **1-10-D**

RP-1011 - 1/6 on the 1/7th pound, LWE strip, *fine roulette*, control **6541656**
Roller cancelled **L.C.L. / 18-10-D** by "Landau & Cormack", Montreal

6541604	RP-1011	**1/6** on 1/7th pound, LWE, *fine roulette*, roller coded **L.C.L. / 18-10-D**
6541630	RP-1011	**1/6** on 1/7th pound, LWE, *fine roulette*, roller coded **L.C.L. / 18-10-D**
6541656 ★	RP-1011	**1/6** on 1/7th pound, LWE, *fine roulette*, roller coded **L.C.L. / 18-10-D**

It stands to reason, that "Customs and Excise" Ottawa, would have to account for all of the sheets printed in any denomination. They could not distribute a denomination without accounting to an auditor for the total. Even though the preceding 1/6th pound overprints were *control-numbered* in a different denomination, a count had to be kept, and the total of these *overprinted* strips was added to the beginning of the definitive 1/6th pound control sequence. It would seem that about 300,000 copies of the 1/7th pound LWE strips had been prepared.

--- RP-921 - 1/6th Pound (2.67 ounces) - the definitive Series "C" - 255 x 15 mm. - scanned at 67% scale ---

The earliest listed *dated* example of the *fine roulette* 1/6th pound strip was used by "Royal Canadian Tobacco" in September 1940. The hidden letters "V-T" indicate that the die was approved for BABN in 1940.

RP-921 - 1/6th pounds, *fine roulette*, control **0387536**
Coded **6-10D / AKD** by "Imperial Tobacco", Montreal, in October 1940

0387536 ★	10/40	RP-921	1/6th pound, fine roulette, coded **6-10D / AKD**
0434842	10/40	RP-921	1/6th pound, fine roulette, roller **7-13D / AKD**
0468871	09/40	RP-921	1/6th pound, fine roulette, roller **4-50-E / A-I-0**
1232538	04/41	RP-921	1/6th pound, fine roulette, roller **7-13D / ALB**
1689032		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
1689459		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
1689577		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
1692009		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
1692850		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
1738222 ★	06/41	RP-921	1/6th pound, fine roulette, coded **1-18-E / CLB** - clipped at 9¾ inches
2130287		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
2130371		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
2130656		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
2132233		RP-921	1/6th pound, fine roulette, unreadable
2133605		RP-921	1/6th pound, fine roulette, rollered **1-55-E**
2527271	11/41	RP-921	1/6th pound, fine roulette, coded **6-10D / BLD**

The package net weight was 2.67 ounces, thus when the Budget of June 24th 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "B. Houde Tobacco", Quebec City, surcharged sheets of the *fine roulette* **RP-921** in three lines using a 3½ mm. Roman **3¢** above a two-line 1½ mm. red thin Gothic **EXCISE / TAX** as the company surcharge **RP-1043**.

RP-1043 - 3¢ / EXCISE / TAX on 1/6th pounds, *fine roulette*, control **2861036**
One-time coded **7-13D / AMC** by "B. Houde & Grothe Tobacco", Quebec City, in July 1942 - scanned at 67% scale

2861036 ★	07/42	RP-1043	**3¢ / EXCISE / TAX** on 1/6th pound, fine roulette, roller **7-13D / AMC**

Returning to **RP-921** with a strip used by "Macdonald Tobacco", Montreal, prior to the June 1942 Budget. The illustrated strip has been previously shown.

2967689 RP-921 1/6th pound, fine roulette, rollered **1-10-D**

For the June 1942 Budget, "Tuckett Tobacco", Hamilton, surcharged the *fine roulette* **RP-921** with their 3 mm. tall E's two-line Gothic **3¢ / EXCISE TAX** as the provisional **RP-1138**. The strip has been trimmed to 9¾ inches, by a collector to facilitate album mounting, or by the company to fit their packaging. The company code **1-18-E** seems to be a separate printing since it is doubled on **3040200**.

RP-1138 - 3¢ / EXCISE TAX and **1-18-E** on 1/6th pounds, *fine roulette*, control **3038461**
A *one-time* tall E's red Gothic surcharge by "Tuckett Tobacco", Hamilton

3038461 ★	RP-1138	**3¢ / EXCISE TAX** on 1/6th pound, fine roulette, coded **1-18-E**
3038760 ★	RP-1138	**3¢ / EXCISE TAX** on 1/6th pound, fine roulette, coded **1-18-E**
3040200 ★	RP-1138a	**3¢ / EXCISE TAX** on 1/6th pound, fine roulette, **1-18-E** is double printed

For the June 1942 Budget, "Macdonald Tobacco", Montreal, mimeographed the *fine roulette* **RP-921** with a typewritten *inverted* multiple repeating column of serifed characters 1-10-D-3¢ as the provisional **RP-1086**. The following example shows an additional doubling where the surcharge has been applied twice, which occurs often with the Macdonald mimeographs.

RP-1086a - 1-10-D-3¢ on 1/6th pound, *fine roulette*, control **3153893**
Doubled mimeograph for the June 1942 Budget, by "Macdonald Tobacco", Montreal

3153893 ★ RP-1086a 1-10-D-3¢ on 1/6th pound, fine roulette, mimeo by Macdonald Tobacco

Under the June 1942 Budget, "Imperial Tobacco", Montreal, surcharged the *fine roulette* **RP-921** with a 3½ and 2½ mm. two-line Gothic **3¢ / EXCISE TAX** as the provisional **RP-1067**.

RP-1067 - 3¢ / EXCISE TAX on 1/6th pound, *fine roulette*, control **3178442**
One-time coded **6-10D / AMC** by "Imperial Tobacco", Montreal, in July 1942 - scanned at 67% scale

3178442 ★ 07/42 RP-1067 **3¢ / EXCISE TAX** on 1/6th pound, fine roulette, roller **6-10D / AMC**

For general distribution under the 1942 Budget, BABN surcharged the *fine roulette* **RP-921** with their dark blue three-line 3 and 2 mm. Gothic **3¢ / EXCISE / TAX** as **RP-1202**.

RP-1202 - **3¢ / EXCISE / TAX** on 1/6th pound, *fine roulette*, control **3244405**
Coded **6-10D / BMC** by "Imperial Tobacco", Montreal, in August 1942 - scanned at 67% scale

3244405 ★	08/42	RP-1202	**3¢ / EXCISE / TAX** on 1/6th pound, fine roulette, coded **6-10-D / BMC**
3378989 ★		RP-1202	**3¢ / EXCISE / TAX** on 1/6th pound, fine roulette, roller **1-10-D**
3489515	11/42	RP-1202	**3¢ / EXCISE / TAX** on 1/6th pound, fine roulette, coded **6-10-D / BMD**

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) "Tuckett Tobacco", Hamilton, re-surcharged on-hand sheets of the *fine roulette* **RP-1202** with a *one-time* company code / surcharge using a 5½ mm Roman **6c** plus a pair of compressed superscript 3½ mm. *killer* Gothic **X X** plus a prefaced **1-18-E** as the company provisional **RP-1418**. Once again these Tuckett strips have been trimmed to 9¾ inches. Was this part of the packaging process, or was it done by a collector to fit his album? Probably it was the former, as very few collectors would clip a stamp in this manner, and such an occurrence is common with these "Tuckett" strips.

RP-1418 - **1-18-E 6c XX** over **3¢ / EXCISE / TAX** on 1/6th pound, *fine roulette*, control **3788594**
A "Tuckett Tobacco" re-surcharge of **RP-1202** for the Budget of March 1943

3786909	RP-1418	**1-18-E 6c XX** on **3¢ / EXCISE / TAX** on 1/6th pound, fine roulette
3788594 ★	RP-1418	**1-18-E 6c XX** on **3¢ / EXCISE / TAX** on 1/6th pound, fine roulette

Under the Budget of March 1943 BABN re-surcharged sheets of the *fine roulette* **RP-1202** with their 3 mm. dark blue Gothic **6¢** and the three 7 mm. horizontally stacked *killer lines* as **RP-1613**.

RP-1613 - **6¢** over **3¢ / EXCISE / TAX** on 1/6th pound, *fine roulette*, control **3837911**
Mimeographed 6 . . 13D / 3407 by "Rock City Tobacco", Quebec City, in July 1943 - scanned at 67% scale

3837911 ★	07/43	RP-1613	**6¢** over **3¢ / EXCISE / TAX** on 1/6th pound, mimeo 6 . . 13D / 3407
3874458	05/43	RP-1613	**6¢** over **3¢ / EXCISE / TAX** on 1/6th pound, rollered **1-18-E**
3982794		RP-1613	**6¢** over **3¢ / EXCISE / TAX** on 1/6th pound, roller **18-10-D / - 67 -**

With the Budget of March 1943, the 1/6th pound package apparently was discontinued, since BABN *did not* prepare a general distribution **6¢ / EXCISE / TAX** surcharge of the 1/6th pound strip, and there was no 1/6th pound denomination printed for the "Series of 1942".

The mandated printing of the excise tax on the tobacco strips was discontinued in 1947, and the use of the un-surcharged **RP-921** was possibly resumed at a later date. The collection however *does not* contain a *dated* or cancelled copy, and the strip illustrated below is probably just a remnant.

RP-921 - 1/6th pound, *fine roulette*, control **5015185** - a remnant copy

5015185★	RP-921	1/6th pound, *fine roulette*, a remnant

Note: ***apparently this is the final control numbering of the 1/6th Pound sequence***

The control numbers on the 1/6 pound strip have run through the introductory sequences from **0000001** to **5015185** - so at this point the 1/6th pound total is 5,015,185 strips.

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-6 pound - 255 mm],
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